POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

Stylesheet Version v05.0

Title of Invention METHOD FOR TRANSFORMING ONE VIDEO

OUTPUT FORMAT INTO ANOTHER VIDEO OUTPUT

FORMAT WITHOUT DEGRADING DISPLAY QUALITY

First Named Applicant: Chih-Heng Wu ALIP0030USA Attorney Docket Number:

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Winston Hsu

Signature: Winston Hsu Date: 2004-03-28